

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Permits the legislature to authorize the levy of additional sales and use taxes by school boards or local governmental subdivisions subject to voter approval.

Existing law (R.S. 33:2721.6) authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a total of 4% in a parish or municipality (excluding state and law enforcement district taxes).

New law authorizes the Vermilion Parish School Board, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by present constitution or existing law. Further provides that the authority granted in new law shall not limit prior taxing authority granted to the school board or any other political subdivision.

New law requires that the tax proceeds be dedicated and provides that they may be used for acquiring, constructing, improving, operating, and maintaining public school facilities of the Vermilion Parish School Board and for any lawful purposes of the school board as set forth in the proposition(s) submitted at an election, including the funding of a portion thereof into bonds as provided by law.

New law provides that the tax shall be levied by school board ordinance, after approval by a majority of the voters of the parish voting on the proposition at an election.

New law requires that the tax be collected at the same time and in the same manner as set forth in existing law.